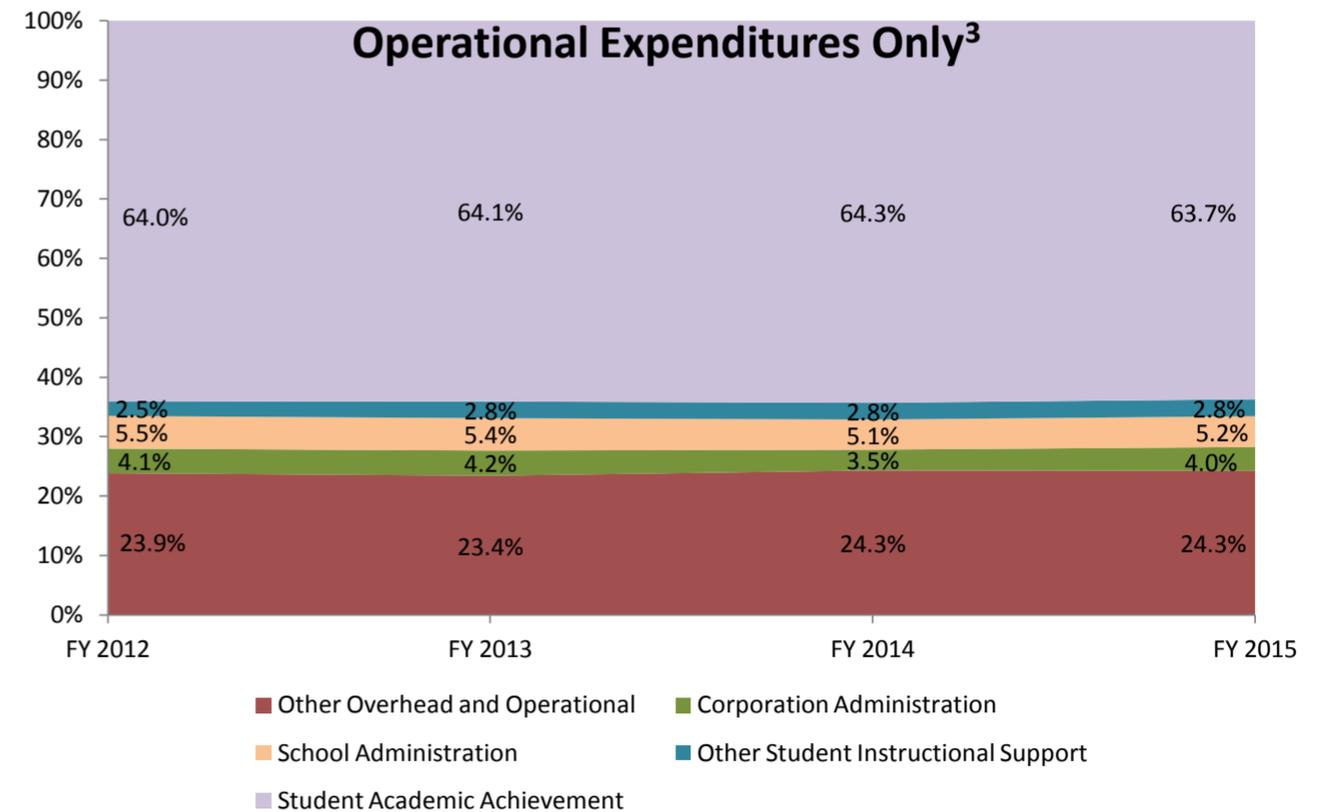
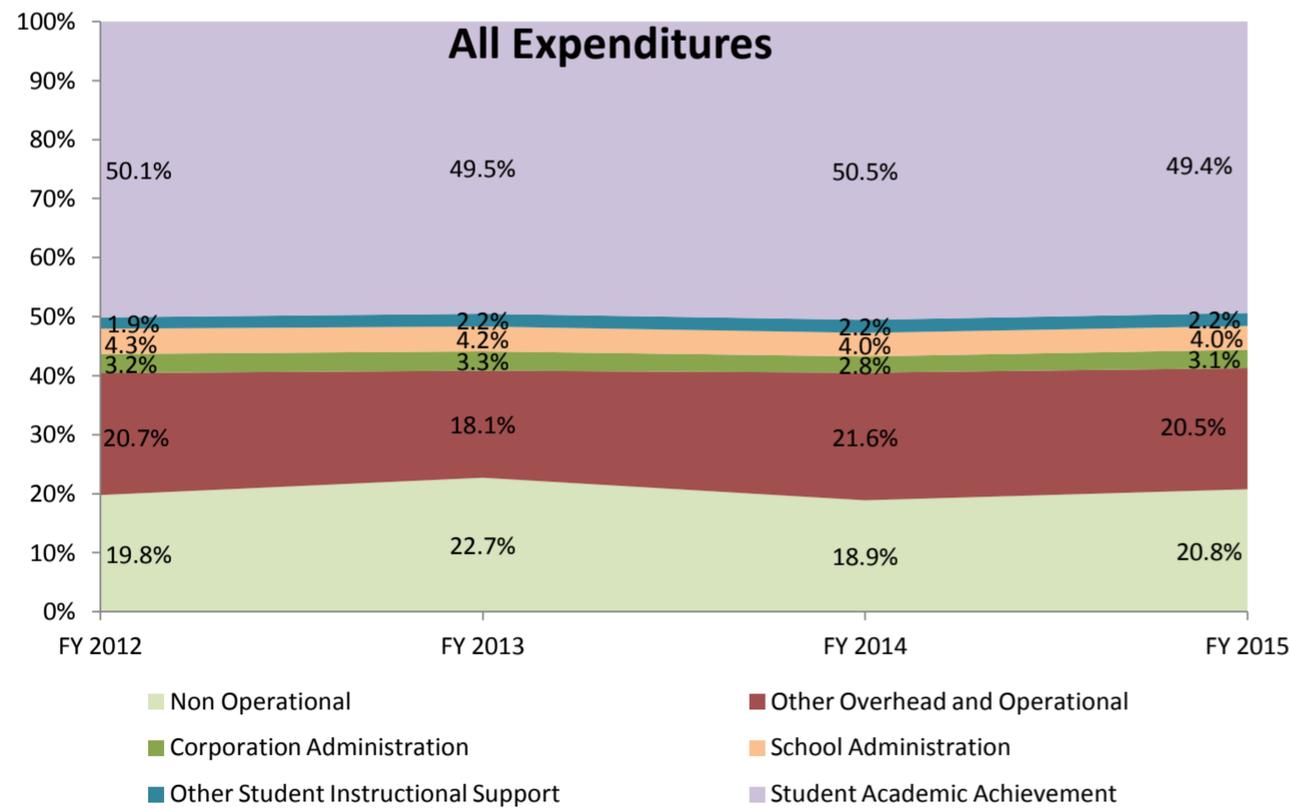


School Corporation Expenditures by Account
Biannual Financial Report Data
Westview School Corporation (4525)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$12,829,944	52.7%	\$12,209,676	50.0%	\$12,288,719	50.1%	\$12,701,322	49.5%	\$13,361,788	50.5%	\$13,197,443	49.4%
Student Instructional Support	\$1,820,952	7.5%	\$1,587,365	6.5%	\$1,524,724	6.2%	\$1,634,228	6.4%	\$1,636,308	6.2%	\$1,663,379	6.2%
Total	\$14,650,895	60.2%	\$13,797,041	56.6%	\$13,813,443	56.3%	\$14,335,550	55.9%	\$14,998,096	56.7%	\$14,860,822	55.6%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,070,728	20.8%	\$6,203,486	25.4%	\$5,856,458	23.9%	\$5,496,037	21.4%	\$6,445,819	24.4%	\$6,319,626	23.6%
Non Operational	\$4,615,489	19.0%	\$4,396,834	18.0%	\$4,848,129	19.8%	\$5,825,120	22.7%	\$4,991,012	18.9%	\$5,546,063	20.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$9,686,216	39.8%	\$10,600,321	43.4%	\$10,704,587	43.7%	\$11,321,157	44.1%	\$11,436,831	43.3%	\$11,865,688	44.4%

Grand Total	\$24,337,112	\$24,397,362	\$24,518,030	\$25,656,707	\$26,434,927	\$26,726,510
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Westview School Corporation (4525)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$807,327	\$756,746	\$879,135	NA	8.9%	16.2%				
11100 Regular Programs Elementary	\$4,314,330	\$5,666,131	\$6,456,133	\$6,195,936	43.6%	9.4%	-4.0%				
11200 Regular Programs Middle/Junior High	\$974,090	\$1,204,101	\$1,210,378	\$1,228,337	26.1%	2.0%	1.5%				
11300 Regular Programs High School	\$896,743	\$1,463,807	\$1,340,595	\$1,448,470	61.5%	-1.0%	8.0%				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$0	\$25,788	\$25,995	NA	NA	0.8%				
11410 Regular Programs Vocational Education - Agriculture A	\$44,789	\$83,402	\$86,505	\$86,946	94.1%	4.2%	0.5%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$35,212	\$58,041	\$60,905	\$62,186	76.6%	7.1%	2.1%				
11910 Regular Programs Other Regular Programs - Competency Testing	\$25,526	\$0	\$0	\$0	NA	NA	NA				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$9,750	\$6,241	\$0	\$0	NA	NA	NA				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$627,525	\$1,117,378	\$1,586,120	\$1,682,531	168.1%	50.6%	6.1%				
12510 Special Programs Culturally Different - Communication Disorders	\$0	\$4,457	\$0	\$0	NA	NA	NA				
12520 Special Programs Culturally Different - Compensatory	\$15,678	\$0	\$0	\$0	NA	NA	NA				
12710 Special Programs Equal Opportunity At Risk	\$276,153	\$461,959	\$278,779	\$272,803	-1.2%	-40.9%	-2.1%				
12810 Special Programs Special Education Preschool	\$0	\$0	\$190,209	\$118,123	NA	NA	-37.9%				
14300 Summer School Programs High School	\$4,774	\$4,571	\$4,385	\$3,031	-36.5%	-33.7%	-30.9%				
16100 Remediation Remediation Testing	\$50,665	\$24,686	\$27,058	\$23,306	-54.0%	-5.6%	-13.9%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$117,287	\$97,193	\$106,841	\$110,631	-5.7%	13.8%	3.5%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$77,911	\$57,930	\$0	\$0	NA	NA	NA				
17600 Pay. to Other Gov. Units in State Joint Services and Supply - Other	\$0	\$8,070	\$8,166	\$8,455	NA	4.8%	3.5%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$89,735	\$91,511	\$239,528	\$159,466	77.7%	74.3%	-33.4%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$1,073	\$0	\$3,205	\$0	NA	NA	NA				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$12,652	\$7,217	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$201,181	\$296,244	\$279,488	\$298,752	48.5%	0.8%	6.9%				
22230 Instruction Library/Media Services - Audiovisual	\$13,740	\$4,817	\$8,392	\$1,864	-86.4%	-61.3%	-77.8%				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$17,471	\$18,180	\$7,174	\$5,937	-66.0%	-67.3%	-17.2%				
22290 Instruction Library/Media Services - Other Educational Media Services	\$675	\$2,221	\$0	\$0	NA	NA	NA				
22360 Instruction Instruc. Related Tech. - Network Support	\$281,440	\$0	\$0	\$0	NA	NA	NA				
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$433,303	\$372,970	\$375,924	NA	-13.2%	0.8%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$142,848	\$285,454	\$305,208	\$209,615	46.7%	-26.6%	-31.3%				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$456,319	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$8,674,917	\$12,209,676	\$13,361,788	\$13,197,443	52.1%	8.1%	-1.2%
Student Instructional Support											
21120 Students Attend. & Social Work Serv. - Attendance Services	\$0	\$0	\$143	\$121	NA	NA	-14.9%				
21220 Students Guidance Services - Counseling Services	\$205,643	\$218,910	\$196,001	\$201,143	-2.2%	-8.1%	2.6%				
21320 Students Health Services - Medical Services	\$2,818	\$6,287	\$6,112	\$4,702	66.8%	-25.2%	-23.1%				
21340 Students Health Services - Nurse Services	\$45,949	\$64,209	\$95,427	\$95,879	108.7%	49.3%	0.5%				
21390 Students Health Services - Other Health Services	\$450	\$250	\$321	\$0	NA	NA	NA				
21420 Students Psychological Services - Psychological Testing	\$54,593	\$98,566	\$118,812	\$113,015	107.0%	14.7%	-4.9%				
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$85,251	\$136,255	\$166,796	\$174,723	105.0%	28.2%	4.8%				
24100 School Administration Office of The Principal	\$775,822	\$1,056,499	\$1,045,140	\$1,066,874	37.5%	1.0%	2.1%				
24900 School Administration Other Support Services - School Admin.	\$5,624	\$6,390	\$7,557	\$6,922	23.1%	8.3%	-8.4%				
Student Instructional Support Total					\$1,176,151	\$1,587,365	\$1,636,308	\$1,663,379	41.4%	4.8%	1.7%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$20,954	\$19,624	\$20,890	\$18,393	-12.2%	-6.3%	-12.0%				
23190 General Administration Board of Education - Other Governing Body Services	(\$6,275)	\$16,770	\$15,570	\$16,257	NA	-3.1%	4.4%				
23210 General Administration Executive Administration - Office of The Superintendent	\$178,892	\$395,279	\$314,535	\$266,403	48.9%	-32.6%	-15.3%				
23220 General Administration Executive Administration - Community Relations	\$8,985	\$8,513	\$9,972	\$18,475	105.6%	117.0%	85.3%				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$5,541	\$7,166	\$2,599	\$3,706	-33.1%	-48.3%	42.6%				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$0	\$164,677	\$177,372	\$176,412	NA	7.1%	-0.5%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Westview School Corporation (4525)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25110 Central Services Fiscal Services - Office of The Business Manager	\$9,919	\$14,300	\$17,322	\$12,273	23.7%	-14.2%	-29.1%
25120 Central Services Fiscal Services - Service Area Direction	\$0	\$0	\$14,700	\$68,948	NA	NA	369.0%
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$31,802	\$50,495	\$53,049	\$53,223	67.4%	5.4%	0.3%
25150 Central Services Fiscal Services - Payroll Services	\$28,824	\$40,463	\$42,083	\$43,194	49.9%	6.7%	2.6%
25160 Central Services Fiscal Services - Financial Accounting	\$74,468	\$78,472	\$43,909	\$75,404	1.3%	-3.9%	71.7%
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$8,290	\$2,054	\$1,510	\$571	-93.1%	-72.2%	-62.2%
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$6,344	\$6,400	NA	NA	0.9%
25750 Central Services Personnel Services - Health Services	\$0	\$1,545	\$202	\$81	NA	-94.7%	-59.8%
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$604,835	\$4,430	\$69,904	NA	-88.4%	1478.0%
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$2,490	\$3,360	NA	NA	34.9%
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$550	\$0	\$0	\$0	NA	NA	NA
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$55,720	\$84,946	\$48,532	\$47,863	-14.1%	-43.7%	-1.4%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,325,046	\$1,914,388	\$1,779,701	\$1,760,758	32.9%	-8.0%	-1.1%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$35,448	\$46,330	\$52,753	\$54,432	53.6%	17.5%	3.2%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$313,007	\$324,899	\$437,068	\$482,003	54.0%	48.4%	10.3%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$225	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$16,966	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$1,401	\$2,166	\$7,030	\$6,796	384.9%	213.7%	-3.3%
26700 Oper. & Maint. of Plant Serv. Insurance	\$142,105	\$74,911	\$81,369	\$150,359	5.8%	100.7%	84.8%
27010 Student Transportation Service Area Direction	\$0	\$0	\$42,546	\$45,451	NA	NA	6.8%
27100 Student Transportation Vehicle Operation	\$527,056	\$752,303	\$804,943	\$839,113	59.2%	11.5%	4.2%
27300 Student Transportation Vehicle Servicing and Maintenance	\$375,299	\$427,490	\$551,654	\$540,244	44.0%	26.4%	-2.1%
27400 Student Transportation Purchase of School Buses	\$144,168	\$305,669	\$618,700	\$426,189	195.6%	39.4%	-31.1%
27500 Student Transportation Insurance on Buses	\$6,080	\$13,511	\$29,251	\$21,012	245.6%	55.5%	-28.2%
27700 Student Transportation Contracted Transportation Services	\$60,406	\$29,748	\$200,450	(\$22,774)	-137.7%	-176.6%	-111.4%
27900 Student Transportation Other Student Transportation Services	\$3,476	\$2,111	\$2,150	\$2,376	-31.6%	12.6%	10.5%
27910 Student Transportation Bus Driver Training	\$2,303	\$1,650	\$1,903	\$2,532	10.0%	53.5%	33.1%
31100 Food Services Operations Service Area Direction	\$53,678	\$67,058	\$86,907	\$118,188	120.2%	76.2%	36.0%
31200 Food Services Operations Food Preparation and Dispensing	\$538,645	\$706,684	\$927,641	\$961,146	78.4%	36.0%	3.6%
31900 Food Services Operations Other Food Services	\$33,901	\$45,431	\$46,244	\$50,932	50.2%	12.1%	10.1%
Overhead and Operational Total	\$3,996,881	\$6,203,486	\$6,445,819	\$6,319,626	58.1%	1.9%	-2.0%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$94,324	\$7,409	\$6,701	\$9,932	-89.5%	34.1%	48.2%
33400 Category not Specified Athletic Coaches	\$197,218	\$227,599	\$219,436	\$223,085	13.1%	-2.0%	1.7%
33990 Other Community Services Other	\$34	\$0	\$0	\$0	NA	NA	NA
41000 Category not Specified Land Acquisition and Development	\$544,428	\$95,405	\$65,329	\$111,842	-79.5%	17.2%	71.2%
43000 Category not Specified Professional Services	\$31,607	\$8,491	\$2,845	\$2,100	-93.4%	-75.3%	-26.2%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$410,064	\$421,273	\$218,546	\$918,548	124.0%	118.0%	320.3%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$172,012	\$187,377	\$1,664	NA	-99.0%	-99.1%
45400 Building Acq., Const. and Impr. Sports Facilities	\$12,082	\$116,770	\$36,134	\$43,782	262.4%	-62.5%	21.2%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$91,517	\$99,230	\$142,301	\$139,176	52.1%	40.3%	-2.2%
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$11	\$0	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$715,076	\$482,262	\$496,271	\$466,940	-34.7%	-3.2%	-5.9%
49000 Category not Specified Other Facilities Acq. and Construction	\$1,295	\$12,317	\$67,809	\$20,969	1519.2%	70.3%	-69.1%
51100 Principal on Debt Bonds	\$0	\$95,000	\$125,000	\$135,000	NA	42.1%	8.0%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$64,681	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$0	\$189,033	\$185,581	\$178,026	NA	-5.8%	-4.1%
52200 Interest on Debt Temporary Loans	\$65,490	\$0	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$2,300,609	\$783,938	\$2,430,000	\$2,680,000	16.5%	241.9%	10.3%
53150 Lease Rental Buildings-Interest	\$0	\$1,686,085	\$743,000	\$615,000	NA	-63.5%	-17.2%
Non Operational Total	\$4,463,745	\$4,396,834	\$4,991,012	\$5,546,063	24.2%	26.1%	11.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
Westview School Corporation (4525)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Prorated by Fund									
26491 NA	PERF - Academic Achievement	\$146,452	\$0	\$0	\$0	NA	NA	NA	NA
26491 NA	PERF - Instructional Support	\$18,944	\$0	\$0	\$0	NA	NA	NA	NA
26491 NA	PERF - Overhead and Operational	\$83,304	\$0	\$0	\$0	NA	NA	NA	NA
26491 NA	PERF - Non Operational	\$6,213	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Academic Achievement	\$519,826	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Instructional Support	\$78,527	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Overhead and Operational	\$139,411	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Non Operational	\$20,591	\$0	\$0	\$0	NA	NA	NA	NA
26493 NA	Workman's Compensation - Academic Achievement	\$30,925	\$0	\$0	\$0	NA	NA	NA	NA
26493 NA	Workman's Compensation - Instructional Support	\$5,410	\$0	\$0	\$0	NA	NA	NA	NA
26493 NA	Workman's Compensation - Overhead and Operational	\$5,238	\$0	\$0	\$0	NA	NA	NA	NA
26493 NA	Workman's Compensation - Non Operational	\$957	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Academic Achievement	\$3,295,288	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Instructional Support	\$514,977	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Overhead and Operational	\$818,625	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Non Operational	\$120,333	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$162,536	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Instructional Support	\$26,943	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Overhead and Operational	\$27,268	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Non Operational	\$3,649	\$0	\$0	\$0	NA	NA	NA	NA
Prorated by Fund Total		\$6,025,418	\$0	\$0	\$0	NA	NA	NA	NA